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SUMTER COUNTY, FLORIDA

**CAPITAL PROJECT AND RELATED SERVICE  
ASSESSMENT ORDINANCE**

ADOPTED September 19, 2006

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**SUMTER COUNTY, FLORIDA**

**ORDINANCE NO. 2006-30**

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY, FLORIDA, RELATING TO CAPITAL IMPROVEMENTS AND RELATED SERVICES PROVIDING A SPECIAL BENEFIT TO LOCAL AREAS WITHIN THE COUNTY; AUTHORIZING THE IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS TO FUND THE COST OF CAPITAL IMPROVEMENTS AND RELATED SERVICES PROVIDING A SPECIAL BENEFIT TO LOCAL AREAS WITHIN THE COUNTY; PROVIDING CERTAIN DEFINITIONS; PROVIDING FOR THE CREATION OF ASSESSMENT AREAS; PROVIDING A PROCEDURE TO IMPOSE SPECIAL ASSESSMENTS; ESTABLISHING PROCEDURES FOR NOTICE AND ADOPTION OF ASSESSMENT ROLLS AND FOR CORRECTION OF ERRORS AND OMISSIONS; PROVIDING THAT ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF THE ASSESSMENT ROLLS; PROVIDING A PROCEDURE FOR COLLECTION OF SPECIAL ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS AND PROVIDING FOR THE TERMS THEREOF; PROVIDING THAT THE COUNTY'S TAXING POWER SHALL NOT BE PLEDGED; PROVIDING FOR REMEDIES; DEEMING THAT PLEDGED REVENUES SHALL BE CONSIDERED TRUST FUNDS; PROVIDING FOR THE REFUNDING OF OBLIGATIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY:**

## ARTICLE I

### INTRODUCTION

**SECTION 1.01. DEFINITIONS.** When used in this Ordinance, the following terms shall have the following meanings, unless the context clearly requires otherwise:

**"Annual Assessment Resolution"** means the resolution described in Section 2.08 hereof, approving an Assessment Roll for a specific Fiscal Year.

**"Assessment"** means a special assessment imposed by the County pursuant to this Ordinance to fund the Project Cost of Local Improvements or the Service Cost of Related Services that provide a special benefit to property as a consequence of a logical relationship to the value, use, or characteristics of property identified in an Initial Assessment Resolution.

**"Assessment Area"** means any of the areas created by resolution of the Board pursuant to Section 2.01 hereof, that specially benefit from a Local Improvement or Related Service.

**"Assessment Coordinator"** means the person designated by the Board to administer and coordinate Assessments, or such person's designee.

**"Assessment Roll"** means the special assessment roll relating to Local Improvements or Related Services, approved by a Final Assessment Resolution pursuant to Section 2.07 hereof or an Annual Assessment Resolution pursuant to Section 2.08 hereof.

**"Assessment Unit"** means the unit or criteria utilized to determine the Assessment for each parcel of property, as set forth in the Initial Assessment Resolution. "Assessment

Units" may include, by way of example only and not limitation, one or a combination of the following: front footage, platted lots or parcels of record, vested lots, land area, improvement area, equivalent residential connections, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that has a logical relationship to the Local Improvement or Related Service to be funded from proceeds of the Assessment.

**"Board"** means the Board of County Commissioners of the County.

**"Capital Cost"** means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of Local Improvements and imposition of the related Assessments under generally accepted accounting principles and including reimbursement to the County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

**"Clerk"** shall mean the Clerk of the Circuit Court for the County, ex-officio Clerk of the Board, or such person's designee.

**"County"** means Sumter County, Florida.

**"County Administrator"** means the chief executive officer of the County or such person's designee.

**"Final Assessment Resolution"** means the resolution described in Section 2.07 hereof, which shall confirm, modify or repeal the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

**"Fiscal Year"** means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

**"Government Property"** means property owned by the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

**"Initial Assessment Resolution"** means the resolution described in Section 2.03 hereof, which shall be the initial proceeding for the imposition of an Assessment.

**"Local Improvement"** means a capital improvement constructed or installed by the County for the special benefit of a neighborhood or other local area.

**"Obligations"** means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases, reimbursable advances by the County, or any other obligation issued or incurred to finance any portion of the Project Cost of Local Improvements and secured, in whole or in part, by proceeds of the Assessments.

**"Ordinance"** means this Capital Project and Related Service Assessment Ordinance.

**"Pledged Revenue"** means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Assessments pledged to secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged, at the Board's sole option, to secure the payment of such Obligations, as specified by the ordinance or resolution authorizing such Obligations.

**"Project Cost"** means (A) the Capital Cost of a Local Improvement, (B) the Transaction Cost associated with the Obligations which financed the Local Improvement, (C) interest accruing on such Obligations for such period of time as the Board deems appropriate, (D) the debt service reserve fund or account, if any, established for the Obligations which financed the Local Improvement, and (E) any other costs or expenses related thereto.

**"Property Appraiser"** means the Property Appraiser of the County.

**"Related Service"** means the provision within an Assessment Area of operations and maintenance services or other related services that provide a special benefit to properties within an Assessment Area.

**"Resolution of Intent"** means the resolution expressing the Board's intent to collect Assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.

**"Service Cost"** means the amount necessary in any Fiscal Year to fund the provision of a Related Service that provides a special benefit to properties within an Assessment Area, and shall include, but not be limited to all or any portion of the expenses that are properly attributable to Related Services and imposition of the related Assessments under generally accepted accounting principles, including, without limiting the generality of the foregoing, reimbursement to the County for any funds advanced for Related Services, and interest on any interfund or intrafund loan for such purpose.

**"Tax Collector"** means the Tax Collector of the County.



**"Tax Roll"** means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**"Transaction Cost"** means the costs, fees and expenses incurred by the County in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel; (C) the underwriters' discount; (D) the fees and disbursements of the County's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in respect of any municipal bond insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

**"Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

#### **SECTION 1.02. INTERPRETATION; TITLE AND CITATION.**

(A) Unless the context indicates otherwise, words importing the singular number include the plural number and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words

of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

(B) This Ordinance, being necessary for the welfare of the inhabitants of the County, particularly the owners of property located within the Assessment Areas, shall be liberally construed to effect the purposes hereof.

(C) This Ordinance shall be known and cited as the "Capital Project and Related Service Assessment Ordinance."

**SECTION 1.03. GENERAL FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Article VIII, Section 1 of the Florida Constitution and Sections 125.01 and 125.66, Florida Statutes grant to the Board all powers of local self-government to perform County functions and to render services for County purposes in a manner not inconsistent with general or special law approved by vote of the electors, and such power may be exercised by the enactment of County ordinances.

(B) In addition to its powers of self-government, the Board is authorized by Sections 125.01(1)(q) and (r), Florida Statutes, to establish municipal service benefit units for all or any part of the unincorporated area within the County, or within the municipal boundaries of an incorporated area upon consent of the governing body of the affected municipality, to provide essential facilities and services.

(C) The Assessments authorized by to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(D) The Assessments imposed pursuant to this Ordinance will be imposed by the Board, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Ordinance shall be construed solely as ministerial.

**ARTICLE II**  
**ASSESSMENTS**

**SECTION 2.01. CREATION OF ASSESSMENT AREAS.** The Board is hereby authorized to create Assessment Areas in accordance with the procedures set forth herein to include property located within the unincorporated area of the County and such property situated within a municipality as to which consent is given by such municipality as provided in Section 125.01(1)(q), Florida Statutes. Each Assessment Area shall constitute a Municipal Service Benefit Unit as provided in Section 125.01(1)(q), Florida Statutes, and encompass only that property specially benefitted by the Local Improvements and Related Services proposed for funding from the proceeds of Assessments to be imposed therein. Either the Initial Assessment Resolution proposing each Assessment Area or the Final Assessment Resolution creating each Assessment Area shall include brief descriptions of the proposed Local Improvements and Related Services, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed Local Improvement and Related Service to property within the Assessment Area.

At its option, the Board may establish a process pursuant to which the owners of property may petition for creation of an Assessment Area to fund Local Improvements and Related Services. Notwithstanding any petition process established pursuant to this Section 2.01, the Board shall retain the authority to create Assessment Areas without a landowner petition.

**SECTION 2.02. ASSESSMENTS.** The Board is hereby authorized to impose Assessments against property located within an Assessment Area to fund the Project Cost of Local Improvements or the Service Cost of Related Services. The Assessment shall be computed in a manner that fairly and reasonably apportions the Project Cost among the parcels of property within the Assessment Area, based upon objectively determinable Assessment Units.

**SECTION 2.03. INITIAL ASSESSMENT RESOLUTION.** The initial proceeding for creation of an Assessment Area and imposition of an Assessment shall be the Board's adoption of an Initial Assessment Resolution. The Initial Assessment Resolution shall (A) describe the property to be located within the proposed Assessment Area; (B) describe the Local Improvement or Related Service proposed for funding from proceeds of the Assessments; (C) estimate the Capital Cost, Service Cost, or Project Cost in the event Obligations are to be issued; (D) describe with particularity the proposed method of apportioning the Capital Cost, Service Cost, or Project Cost among the parcels of property located within the proposed Assessment Area, such that the owner of any parcel of property can objectively determine the number of Assessment Units and the amount of the Assessment; (E) describe the provisions, if any, for acceleration and prepayment of the Assessment; (F) describe the provisions, if any, for reallocating the Assessment upon future subdivision; and (G) include specific legislative findings that recognize the fairness provided by the apportionment methodology.

**SECTION 2.04. ASSESSMENT ROLL.**

(A) The Assessment Coordinator shall prepare a preliminary Assessment Roll that contains the following information:

- (1) a summary description of each parcel of property (conforming to the description contained on the Tax Roll) subject to the Assessment;
- (2) the name of the owner of record of each parcel, as shown on the Tax Roll;
- (3) the number of Assessment Units attributable to each parcel;
- (4) the estimated maximum annual Assessment to become due in any Fiscal Year for each Assessment Unit; and
- (5) the estimated maximum annual Assessment to become due in any Fiscal Year for each parcel.

(B) Copies of the Initial Assessment Resolution and the preliminary Assessment Roll shall be available in the office of the Assessment Coordinator and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

**SECTION 2.05. NOTICE BY PUBLICATION.** After filing the Assessment Roll in the office of the Assessment Coordinator, as required by Section 2.04(B) hereof, the Assessment Coordinator shall publish once in a newspaper of general circulation within the County a notice stating that a public hearing of the Board will be held on a certain day and hour, not earlier than 20 calendar days from such publication, at which hearing the Board

will receive written comments and hear testimony from all interested persons regarding creation of the Assessment Area and adoption of the Final Assessment Resolution. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act.

**SECTION 2.06. NOTICE BY MAIL.** In addition to the published notice required by Section 2.05, the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll within ninety (90) days prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The Assessment Coordinator may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for the payment of an Assessment imposed by the Board pursuant to this Ordinance.

**SECTION 2.07. ADOPTION OF FINAL ASSESSMENT RESOLUTION.** At the time named in such notice, or such time to which an adjournment or continuance may be taken, the Board shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution which shall (A) create the Assessment Area; (B) confirm, modify or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed

appropriate by the Board; (C) establish the maximum amount of the Assessment for each Assessment Unit and levy the same; (D) approve the Assessment Roll, with such amendments as it deems just and right; and (E) determine the method of collection.

**SECTION 2.08. ANNUAL ASSESSMENT RESOLUTION.** During its budget adoption process and prior to September 15 of each year, the Board shall adopt an Annual Assessment Resolution for each Fiscal Year in which Assessments will be imposed to approve the Assessment Roll for such Fiscal Year. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year. The Assessment Roll shall be prepared in accordance with the Initial Assessment Resolution, as confirmed or amended by the Final Assessment Resolution. If the proposed Assessment for any parcel of property exceeds the maximum amount established in the notice provided pursuant Section 2.06 hereof or if an Assessment is imposed against property not previously subject thereto, the Board shall provide notice to the owner of such property in accordance with Sections 2.05 and 2.06 hereof and conduct a public hearing prior to adoption of the Annual Assessment Resolution. Failure to adopt an Annual Assessment Resolution during the budget adoption process for a Fiscal Year may be cured at any time.

**SECTION 2.09. EFFECT OF FINAL ASSESSMENT RESOLUTIONS.** The adoption of the Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Assessment Roll and the levy and lien of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board adoption of the Final Assessment



Resolution. The Assessments for each Fiscal Year shall be established upon adoption of the Annual Assessment Resolution. The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified to the Tax Collector, or such other official as the Board by resolution deems appropriate.

**SECTION 2.10. LIEN OF ASSESSMENTS.**

(A) Upon adoption of the Annual Assessment Resolution for each Fiscal Year, Assessments to be collected under the Uniform Assessment Collection Act shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) Upon adoption of the Final Assessment Resolution, Assessments to be collected under any alternative method of collection provided in Section 3.02 hereof shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected on the date notice thereof is recorded in the Official Records of Sumter County, Florida.

**SECTION 2.11. REVISIONS TO ASSESSMENTS.** If any Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated or set

aside by the judgment of any court of competent jurisdiction, or if the Board is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has failed to include any property on the Assessment Roll which property should have been so included, the Board may take all necessary steps to impose a new Assessment against any property benefitted by the Local Improvement or Related Service, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Assessment is annulled, the Board may obtain and impose other Assessments until a valid Assessment is imposed.

**SECTION 2.12. PROCEDURAL IRREGULARITIES.** Any irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all other proceedings adequate to such Assessment were duly had, taken and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Section 2.12, any party objecting to an Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

**SECTION 2.13. CORRECTION OF ERRORS AND OMISSIONS.**

(A) No act of error or omission on the part of the Board, County Administrator, Property Appraiser, Tax Collector, Clerk, or their respective deputies or employees, shall

operate to release or discharge any obligation for payment of any Assessment imposed by the Board under the provisions of this Ordinance.

(B) The number of Assessment Units attributed to a parcel of property may be corrected at any time by the County Administrator. Any such correction which reduces an Assessment shall be considered valid from the date on which the Assessment was imposed and shall in no way affect the enforcement of the Assessment imposed under the provisions of this Ordinance. Any such correction which increases an Assessment or imposes an Assessment on omitted property shall first require notice to the affected owner in the manner described in Section 2.06 hereof, providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

## **ARTICLE III**

### **COLLECTION OF ASSESSMENTS**

#### **SECTION 3.01. METHOD OF COLLECTION.**

(A) Unless directed otherwise by the Board, Assessments (other than Assessments imposed against Government Property) shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions thereof. The Resolution of Intent required by the Uniform Assessment Collection Act may be adopted either prior to or following the Initial Assessment Resolution; provided however, that the Resolution of Intent must be adopted prior to January 1 (or March 1 with consent of the Property Appraiser and Tax Collector) of the year in which the Assessments are first collected on the ad valorem tax bill. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of an Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific tax parcel may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's Assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's Assessment was not made pursuant to the Uniform Assessment Collection Act, (2) notice is provided to the owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected tax parcel for the prior year's Assessment is supplanted and transferred to such current year's Assessment upon certification of the Assessment Roll to the Tax Collector by the County.

**SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION.** In lieu of using the Uniform Assessment Collection Act, the County may elect to collect the Assessment by any other method which is authorized by law or provided by this Section 3.02 as follows:

(A) The County shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Assessments shall be recorded in the Official Records of Sumter County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The County shall have the right to appoint or retain an agent to foreclose and collect all delinquent Assessments in the manner provided by law. An Assessment shall become delinquent if it is not paid within 30 days from the due date. The County or its agent shall notify any property owner who is delinquent in payment of an Assessment within 60 days from the date such Assessment was due. Such notice shall state in effect that the County or its agent will initiate a foreclosure action and cause the foreclosure of

such property subject to a delinquent Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real estate, or otherwise as provided by law.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the County may be the purchaser to the same extent as an individual person or corporation. The County may join in one foreclosure action the collection of Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent property owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by law and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.

**SECTION 3.03. RESPONSIBILITY FOR ENFORCEMENT.** The County and its agent, if any, shall maintain the duty to enforce the prompt collection of Assessments by the means provided herein. The duties related to collection of Assessments may be

enforced at the suit of any holder of Obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

#### **SECTION 3.04. GOVERNMENT PROPERTY.**

(A) If Assessments are imposed against Government Property, the County shall provide Assessment bills by first class mail to the owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1 ) a brief explanation of the Assessment, (2) a description of the Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.

(B) Assessments imposed against Governmental Property shall be due on the same date as Assessments against other property within the Assessment Area and, if applicable, shall be subject to the same discounts for early payment.

(C) An Assessment shall become delinquent if it is not paid within 30 days from the due date. The County shall notify the owner of any Government Property that is delinquent in payment of its Assessment within 60 days from the date such Assessment was due. Such notice shall state in effect that the County will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of Government Property against which a mandamus or other appropriate action is filed shall

be liable for an apportioned amount of reasonable costs and expenses incurred by the County, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the County as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, an Assessment imposed against Government Property may be collected on the bill for any utility service provided to such Governmental Property. The Board may contract for such billing services with any utility provider.



## **ARTICLE IV**

### **ISSUANCE OF OBLIGATIONS**

#### **SECTION 4.01. GENERAL AUTHORITY.**

(A) Upon adoption of the Final Assessment Resolution imposing Assessments to fund a Local Improvement or at any time thereafter, the Board shall have the power and is hereby authorized to provide by resolution, at one time or from time to time in series, for the issuance of Obligations to fund the Project Cost thereof.

(B) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. At the option of the Board, the County may agree, by resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The Board may also provide, by resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

**SECTION 4.02. TERMS OF THE OBLIGATIONS.** The Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by resolution of the Board, and may be made redeemable before maturity, at the option of the County, at such price or prices and under such terms and conditions, all as may be fixed by the Board. Said Obligations shall mature not later than 40 years after their issuance. The Board shall determine by resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations,

the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the Board shall determine by resolution. The Obligations may be delivered to any contractor to pay for construction of the Local Improvements or may be sold in such manner and for such price as the Board may determine by resolution to be for the best interests of the County.

**SECTION 4.03. VARIABLE RATE OBLIGATIONS.** At the option of the Board, Obligations may bear interest at a variable rate.

**SECTION 4.04. TEMPORARY OBLIGATIONS.** Prior to the preparation of definitive Obligations of any series, the Board may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive Obligations when such Obligations have been executed and are available for delivery. The Board may also provide for the replacement of any Obligations which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this Ordinance.

**SECTION 4.05. ANTICIPATION NOTES.** In anticipation of the sale of Obligations, the Board may, by resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Assessments, the proceeds of the notes and such other legally available moneys as the Board deems appropriate by resolution. Said notes shall mature within five years of their

issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The Board may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

**SECTION 4.06. TAXING POWER NOT PLEDGED.** Obligations issued under the provisions of this Ordinance shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the County within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue in the manner provided herein and by the resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Ordinance shall not directly or indirectly obligate the County to levy or to pledge any form of ad valorem taxation whatever therefor. No holder of any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the County to pay any such Obligations or the interest thereon or to enforce payment of such Obligations or the interest thereon against any property of the County, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the County, except the Pledged Revenue.

**SECTION 4.07. TRUST FUNDS.** The Pledged Revenue received pursuant to the authority of this Ordinance shall be deemed to be trust funds, to be held and applied solely as provided in this Ordinance and in the resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the County, or its designee, in the manner provided by the resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the County shall be subject to the lien and

pledge of the holders of any Obligations or any entity other than the County providing credit enhancement on the Obligations.

**SECTION 4.08. REMEDIES OF HOLDERS.** Any holder of Obligations, except to the extent the rights herein given may be restricted by the resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the State of Florida or granted hereunder or under such resolution, and may enforce and compel the performance of all duties required by this part, or by such resolution, to be performed by the County.

**SECTION 4.09. REFUNDING OBLIGATIONS.** The County may, by resolution of the Board, issue Obligations to refund any Obligations issued pursuant to this Ordinance, or any other obligations of the County theretofore issued to finance the Project Cost of a Local Improvement, and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Assessments set forth in the notice provided pursuant to Section 2.06 hereof, the Board shall provide notice to the affected property owners and conduct a public hearing in the manner required by Article II of this Ordinance.

## **ARTICLE V**

### **GENERAL PROVISIONS**

**SECTION 5.01. ALTERNATIVE METHOD.** This Ordinance shall be deemed to provide an additional and alternative method for the imposition and collection of Assessments and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence.

**SECTION 5.02 CODIFICATION.** It is the intention of the Board that the provisions of this Ordinance shall become a part of the County's Code of Ordinances, as amended. The provisions of this Ordinance may be renumbered or relettered and that the word "ordinance" may be changed to "section," "article" or other appropriate word to accomplish such intention.

**SECTION 5.03. SEVERABILITY.** If any portion of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

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DULY ADOPTED in regular session this 19 day of Sept, 2006.

**BOARD OF COUNTY COMMISSIONERS OF  
SUMTER COUNTY, FLORIDA**



By: Gary A. Chandler  
Chairman

ATTEST:

Conn. Webb, D.C.  
Clerk

Approved as to form by the  
Sumter County Attorney:

[Signature]  
County Attorney

STATE OF FLORIDA, COUNTY OF SUMTER  
I HEREBY CERTIFY, that the above and  
foregoing is a true copy of the original.  
Gloria R. Hayward, Clerk of Circuit Court  
By Melissa Elliott Deputy Clerk  
Dated 1-11-07